


STATEMENT OF DELIVERY ON A RESERVATION

NOTICE TO SELLER

Since this transaction may be subject to audit verification as authorized under the Sales and Use Tax Law section 7054, *you must retain documentation such as the contract of sale, delivery documents, receipts for meals, lodging, fuel, and transportation to support any claimed exemption.* All records required to be retained must be preserved for a period of not less than four years unless the State Board of Equalization (BOE) authorizes in writing their destruction within a lesser period. *Sellers—please retain the original for your records and provide a copy to the purchaser.*

NOTE: When a vehicle, vessel, aircraft, or other tangible personal property is delivered to the purchaser inside a reservation within the California boundaries, the seller (or person making the delivery on behalf of the seller) and the purchaser should both be at the reservation delivery point at the time of delivery. In order to establish that the delivery did not occur outside the reservation, **both persons are urged to appear at the same time before a notary at the reservation delivery location to sign this statement and have it notarized.** *The seller must retain the original of this statement to support any claimed exclusion or exemption from the California Sales and Use Tax.* I hereby certify, under penalty of perjury under the laws of the State of California, that the below described vehicle, vessel, aircraft, or other tangible personal property was delivered to the purchaser on a reservation on the date and at the place stated below. **(For additional information, please see reverse side.)**

Please Type or Print

TYPE OF MERCHANDISE, VEHICLE, VESSEL, OR AIRCRAFT				INVOICE NUMBER	
YEAR	MAKE	MODEL	VIN/LIC NUMBER		
NAME OF RESERVATION		ADDRESS (street, city, zip code)		DATE OF DELIVERY	
NAME OF SELLER		SELLER'S PERMIT NUMBER		DAYTIME TELEPHONE NUMBER ()	
STREET ADDRESS		CITY	STATE	ZIP CODE	
I have delivered the above described tangible personal property to the purchaser named below.					
NAME (please print)			CHECK (✓) ONE		
			<input type="checkbox"/> SALESMAN <input type="checkbox"/> EMPLOYEE <input type="checkbox"/> PARTNER <input type="checkbox"/> OTHER (explain)		
SIGNATURE 				DATE	


Notice to Purchaser

Please note that use tax is due when the Indian buyer who lives on a reservation does both of the following:

- Takes ownership and delivery of an item on a reservation, and
- Uses the item outside the reservation more than one-half of the time in the first 12 months after the sale.

If use tax applies, you must pay it directly to the State Board of Equalization. *It is important that for the first 12 months of ownership, you obtain documentary evidence of the place of use of this vehicle, vessel, aircraft, or other tangible personal property (for example, proof of registration in another state, gas and/or service receipts, credit card statements, check registers, travel logs, lodging, or campground receipts, etc.).* Because BOE may have up to 8 years to determine whether your property was actually purchased for use in California, you should retain records for at least 8 years showing your reservation use during the first 12 months after your purchase. For more detailed information, please contact the BOE Taxpayer Information Section at 800-400-7115.

I have received the above described vehicle, vessel, aircraft, or other tangible personal property from the seller named above.

NAME OF PURCHASER (please print)	DRIVER LICENSE NUMBER OR OTHER STATE ID	DAYTIME TELEPHONE NUMBER ()
STREET ADDRESS	CITY, STATE, ZIP CODE	
PURCHASER'S SIGNATURE 	DATE	

NOTARY STATEMENT

On _____, before me, _____, a Notary Public in and for the
(date) (notary name)

County of _____, State of _____ duly commissioned and sworn, together, personally
(county) (state)

appeared both on the _____ reservation to transfer ownership of _____
(name of reservation) (type of tangible personal property)

from _____, to, _____ known to me to be the persons whose
(seller or agent) (purchaser)

names are subscribed to the within instruments, and acknowledged that they executed the same in the authorized capacities, and that by their signatures on this instrument the persons executed the instrument. WITNESS my hand and official seal

Signature _____



Fraudulent use of this statement to avoid the payment of California sales and use tax can result in severe penalties.

PLEASE SEE REVERSE SIDE.

NOTE TO SELLER AND PURCHASER

NOTE: Tax does not apply when you transfer ownership of merchandise (tangible personal property), including a vehicle, vessel, or aircraft, to an Indian buyer on a reservation, provided the Indian lives on a reservation. Please note that the buyer is not required to live on the specific reservation where ownership transfers.

Retailers located outside a reservation may sell to Indian buyers who request delivery on a reservation. For a sale to qualify as a transfer of title (ownership) on the reservation, all of the following conditions must apply:

- The contract of sale or other sales agreement cannot transfer ownership of the item to the buyer before the item is delivered on the reservation.
- The buyer cannot take possession of the item before delivery on the reservation.

In addition, the retailer generally must deliver the product by:

1. Using the retailer's vehicle, or
2. By mail, common carrier (UPS, FedEx), or contract carrier (a shipping, trucking, or transport company), when both of the following requirements are met:
 - The contract of sale or sales invoice must include a statement specifically requiring delivery at the reservation (for example, F.O.B. name of Indian reservation).
 - The goods are in fact delivered to the purchaser on the Indian reservation.

When delivery does not take place as described above, ownership of the item being sold or purchased generally transfers to the buyer off of the reservation. *Please note:* This is a general description of transfers of ownership on the reservation. Specific rules may apply to certain types of sales and leases.

For California sales and use tax purposes, an "Indian" is a person who is both of the following:

- An individual of American Indian descent, and
- Eligible to receive services as an Indian from the United States Department of the Interior.

To show that they are eligible for the exemptions described in this certificate, Indians must provide identification documents to prove their status, such as an ID card, a letter from the tribal council, or a letter from the U.S. Department of Interior.
